DEPARTMENT OF PUBLIC INSTRUCTION.

MYSORE GOVERNMENT TECHNICAL EXAMINATIONS.

(COMMERCIAL BRANCH.)

Notification No. D. 64, dated 10th April 1930.

In supersession of all previous orders on the subject, the following rules regarding Commercial Education and Examinations sanctioned in Government Order No. D. 6855-7—Edn. 374-29-2, dated the 18th December 1929, are notified for general information and will come into force from the academical year 1930-31. They will apply to all recognized Commercial Schools, Government, Aided or Unaided.

The conduct of the Commercial Examinations and the grant of certificates and diplomas will be entrusted to a Board consisting of members appointed by Government, of which the Director of Public Instruction shall be *ex-officio* President and the Secretary, Local Examinations Boards, shall be *ex-officio* Secretary. The members of the Board shall be appointed for a period of three years.

I. Admission of pupils to Commercial Schools.—(i) Students seeking admission to any course of study, except Shorthand, in Commercial Schools, should produce certificates granted by the Head Masters of recognized English High Schools that they have successfully completed the IV Form Course and are eligible for promotion to the V Form, or they must produce evidence of having attained a standard equal to or higher than the V Form. European or Anglo-Indian students whose mother tongue is English should produce evidence of having attained at least the VII standard of their Schools. The minimum qualification for admission to the Shorthand Classes, and Classes for Principles and Practice of Co-operation is the successful completion of the V Form Course.

(ii) Admission of students whose cases are not covered by the above rule shall be made only with the previous approval of the Director of Public Instruction.

II. Subjects of study and courses.—The subjects and courses of study will be as shown in Appendix I. The combinations of subjects for purposes of Group Certificates referred to in para VIII (ii) will be as shown in Appendix II. The syllabuses in the several subjects of study will be prescribed by the Board for Commercial Education and Examinations. The syllabuses as now prescribed are shown in Appendix III.

III. School Fees.—(i) The fee for admission shall be annas eight per pupil. The school fees for the whole year which will be divided into two terms as indicated in Rule IV (i) will be collected in eight equal instalments in the months of June, July, August, September, November, December, February and March. Pupils taking the course in Typewriting shall pay the instalment of the fee at the latest before the 10th of the month in which it becomes due; names of pupils in arrears after the 10th of the month shall be struck off the roll and they shall be required to pay a fresh admission fee of annas eight and

the arrears of fees due, if they seek readmission. Pupils taking the courses in other subjects shall pay the fees at the latest before the 15th of the month in which it becomes due; a fine of annas two will be levied if the fee is not paid on the last due date; the names of pupils who are in arrears of two instalments of School Fees shall be struck off the roll and they shall be required to pay a fresh admission fee of annas eight and the arrears due if they seek readmission.

(ii) The amount of fees payable for each subject for the whole year and the amount of each instalment will be as indicated below:—

(1) *Junior Grade.*

Subject.	Total amount of fees payable for the whole year.	Amount of each instalment.
	Rs.	Rs. a. p.
(a) Typewriting ..	12	1 8 0
(b) Each of the other subjects mentioned in Appendix I ..	6	0 12 0

The instalment of fee payable by a student taking more than one subject of only the Junior Grade will be the total amount of the individual instalments payable for all the subjects elected by him subject to a maximum of Rs. 3.

(2) *Senior Grade.*

Subject.	Total amount of fees payable for the whole year	Amount of each instalment
	Rs.	Rs. a. p.
(a) Typewriting ..	24	3 0 0
(b) Each of the other subjects mentioned in Appendix I ..	12	1 8 0

The instalment of fee payable by a student who takes more than one subject of only the Senior Grade or of both the Junior and Senior Grades will be the total amount of the individual instalments payable for all the subjects elected by him subject to maximum of Rs. 4-8-0.

(3) *Proficiency Course.*

Subject.	Total amount of fees payable for the whole year	Amount of each instalment.
	Rs.	Rs. a. p.
(a) Typewriting ..	32	4 0 0
(b) Shorthand ...	16	2 0 0

(1) The instalment of fee payable by a student taking the Proficiency course in *Shorthand* and any one or more of the subjects in the Junior or the Senior Grade or both the grades, will be the total amount of the individual instalments payable for all the subjects elected by him, subject to a maximum of Rs. 6.

(2) The instalment of fee payable by a student taking the Proficiency course in *Typewriting* and any one or more of the subjects in the Junior or the Senior Grade or both the grades will be the total amount of the individual instalments payable for all the subjects elected by him, subject to a maximum of Rs. 7.

(3) The instalment of fee payable by a student taking the Proficiency course in *Shorthand and Typewriting* and any one or more of the subjects of the Junior or the Senior Grade or both the grades, will be the total amount of the individual instalments payable for all the subjects elected by him, subject to a maximum of Rs. 7-8-0.

(iii) If a student leaves the School in the middle of a term, he shall have to pay the fees for the whole of the term; otherwise he will not be entitled to a Leaving Certificate.

IV. *Terms.*—(i) Each year will be divided into two terms. The first term shall extend from the 8th June to Mahalaya Amavasaya, and the second term from the date of re-opening of the School after the Dasara Holidays to the 10th March following. The summer vacation, the Dasara Holidays and the Christmas Holidays will be the same as for English High Schools.

(ii) Candidates from Commercial Schools for the Public Examination will be required to have put in an attendance of not less than 60 per cent of the working days in each of the two terms or 75 per cent of the total number of working days for the whole year. A student who has completed the first term in a recognized Commercial School will not be permitted to appear for the Public Examinations, by private study.

(iii) The certificates of attendance for the two terms and the whole year calculated up to the 10th March shall be forwarded by Heads of Commercial Schools, so as to reach the Secretary, Local Examinations Boards, Bangalore, not later than the 15th March and shall be in the following form, copies of which will be furnished by the Secretary, Local Examinations Boards, Bangalore on application.

ATTENDANCE CERTIFICATE.

	I Term	II Term	For the year
Number of working days ..			
Pupil's attendance ...			
Percentage ..			

V. *Public Examinations.*—(i) Examinations in Commercial subjects of the various grades will be held every year about the beginning of April at Bangalore, Mysore and other centres that may be notified by the Board from time to time. The dates and hours of Examination will be notified at least two months before the commencement of the Examinations.

(ii) Students of recognized Commercial Schools and Commercial Classes attached to High Schools will be allowed to appear for the Examinations, provided they are certified by the Heads of their Institutions to have attended the classes regularly in the subjects concerned in accordance with Rule IV (ii) above. The President shall have power to exempt any student from such minimum attendance on the recommendation of the Heads of the Schools concerned. Applications for such exemption shall be made so as to reach the Secretary, not later than the 12th March.

(iii) Teachers and members on the staff of Commercial Schools are exempted from the production of attendance certificates.

(iv) Except in the cases mentioned in sub-clause (v) below, no student who has not passed the Junior Examination in any subject will be permitted to appear for the Senior Examination in that subject. Similarly, no candidate will be permitted to appear for the Proficiency Examination in Shorthand or Typewriting unless he has passed the Senior Grade of the Mysore Examination in a corresponding subject or hold certificates of equivalent standard issued by a recognized body.

(v) The following classes of candidates from recognized Commercial Schools are permitted to appear for the Senior Examination in subjects other than Short hand and Typewriting, without passing the corresponding Junior Examination. Such students will also be exempted from the first year's course in Subject No. 7 (English Composition), provided they are otherwise qualified under Rule IV (ii) relating to terms:—(*a*) *Bona fide* merchants, (*b*) those who have passed the Elementary, Intermediate or Junior Grades of recognized foreign examinations, (*c*) those who hold the Mysore S.S.L.C. (Pass) or equivalent certificates.

S. S. L. C. candidates who have secured not less than 50 per cent of the maximum in Book-keeping and Commercial Accounts taken as a vocational subject at the S. S. L. C. Public Examination will be eligible for appearing at the Senior Accountancy Examination.

N.B.—Candidates mentioned in (*a*) and (*b*) will be required to possess the minimum qualification prescribed in Clause I (i) above for admission to Commercial Schools.

(vi) The following classes of candidates will be exempted from passing the Senior Examination in English Composition (Subject No. 7—Appendix I):—

1. Matriculates of Indian and Foreign Universities and others holding higher academical qualifications.
2. Mysore S. S. L. C. holders who are declared to have passed in the Public Examination.
3. Holders of the Senior Cambridge Examination Pass Certificates.

VI. *Examination Fees.*—(i) The fees will be Rs. 3 for candidates appearing through recognized Commercial Schools and Rs. 5 for private candidates, for each subject of the Junior Grade Examination, subject to a maximum of Rs. 10 and Rs. 15 respectively, in the case of combinations of Junior Grade subjects, and will be Rs. 6 and Rs. 8 respectively, for each subject of the Senior Grade Examination, subject to a maximum of Rs. 20 and Rs. 25 respectively, in the case of combinations of subjects of the Senior Grade or subjects of the Senior Grade with those of the Junior Grade. The fees for the Proficiency Examination will be Rs. 12 for each subject, Shorthand or Typewriting, subject to a maximum of Rs. 30 and Rs. 35 for school and private candidates respectively, in the case of combinations of one of the Proficiency subjects with those of the Junior or Senior Grades and Rs. 40 and Rs. 45 for school and private candidates respectively in the case of combinations of both the Proficiency subjects with those of Junior or Senior Grades.

NOTE:—(1) Candidates appearing for the Commercial Examinations shall be required to send with their applications for admission to the Examination, the certificates, in original to show that they possess the minimum general qualification prescribed for the candidates. These certificates shall be returned to the candidates.

(2) Candidates appearing for the Senior or the Proficiency Grade Examination shall be required to send the Junior or the Senior Grade Certificates, respectively, earned by them in the subject concerned with their applications for admission to the Examination. These certificates shall not be returned to them if they pass in the Senior or the Proficiency Grade Examinations for which they appear.

(ii) All applications for admission to the Examination together with treasury receipts should reach the Secretary, Local Examinations Boards, Bangalore not later than the 20th January preceding the Examination. Candidates from Schools should send their applications through the Heads of the Institutions concerned and private candidates (*vide* Rule VII) direct to the Secretary, Local Examinations Boards.

(iii) All candidates from the same school should select the same centre of examination.

VII. *Private Candidature.*— (i) The following classes of candidates will be allowed to appear for the Examination by private study subject to clause V (iv), provided those mentioned in Classes (*b*), (*c*) and (*d*) of this rule possess the minimum educational qualification prescribed in clause I (i) for admission to a Commercial School:—

(*a*) Those who have passed the Mysore S. S. L. C. or other equivalent examination.
(*b*) All employees under Government, Local Boards or Municipal Councils, who have put in not less than three years' approved service.
(*c*) *Bona fide* merchants.
(*d*) Employees of Business Houses.

(ii) School candidates who have failed in any subject at the Mysore Government Commercial Examinations will be allowed to appear for the Examination in those subjects as private candidates.

VIII. (i) *Standards for Passing.*—To pass the Examination in II Class, a candidate should satisfy the examiners as to neatness of execution and secure at least 45 per cent of the total number of marks in that subject, provided that in the case of the examinations in Shorthand and Typewriting, the candidate shall also be required to satisfy the additional conditions laid down in Appendix III in the syllabus for each grade of each of those two subjects. Such of the successful candidates as have secured 65 per cent of the total number of marks in that subject shall be declared to have passed in the First Class and their names shall be arranged in order of merit. A certificate shall be granted to every successful candidate.

(ii) Group Certificates (*vide* Appendix II) will be issued on the surrender of the individual certificates comprising the Group.

(iii) A diploma in Commerce will be awarded to any candidate in exchange for Senior Pass certificates in all the subjects included in Appendix I except Principles and Practice of Co-operation.

(iv) The certificates issued for Shorthand will indicate the speed at which the candidate was examined. This speed will be shown in Group Certificates and Diplomas also.

IX. *Transitional Rules.*—(i) Those who have passed the Elementary or Intermediate Examination under the rules in force prior to the 1926 Examinations will be treated as having passed the corresponding Junior Examinations.

(ii) Holders of advanced certificates will be treated as having passed the corresponding Senior Examinations.

(iii) Those who have failed in any subject at the Mysore Elementary Grade Examinations or in any subject other than Shorthand and Typewriting at the Intermediate Grade Examinations under the old rules will be permitted to appear as private candidates for the corresponding examinations of the Senior Grade under the new rules.

(iv) Those who have failed at the Shorthand or Typewriting Examinations of the Mysore Intermediate Grade Examinations will be permitted to appear as private candidates for the Senior Examination in the corresponding subjects under the new rules.

(v) Those who have failed at the Senior Examination under the old rules in any subject will be permitted to appear for the Senior Examination under the new rules in the corresponding subject as private candidates.

N.B.—Candidates intending to avail themselves of the concessions under the transitional rules should apply before the 1st November, to the Secretary, Mysore Local Examinations Boards, for permission to appear for the Examinations.

X. The Board shall have power to prescribe or modify syllabuses from time to time, as may be found necessary, grant exemptions in cases not provided for in the preceding clauses and effect minor alterations in the above rules, without however affecting the general scheme of Commercial Examinations, the rates of School and Examination Fees, the subjects of study and the length of the courses.

APPENDIX I.

(Subjects of study and courses.)

Sl. No.	Subject	Course of Study	Nature of Public Examination
1	Accountancy ..	Two years	A Junior Examination at the end of the first year and a Senior Examination at the end of the second year.
2	Law and Practice of Commerce.	Do	Do
3	Banking and Currency.	Do	Do
4	Economic Geography.	Do	Do
5	Shorthand ..	Three years	A Junior Examination at the end of the first year and a Senior Examination at the end of the second year, and a Proficiency Examination at the end of the third year.
6	Typewriting ..	Do ..	Do
7	English ..	One year..	An Examination at the end of the year.
8	Principles and Practice of Co-operation.	Two years	A Junior Examination at the end of the first year and a Senior Examination at the end of the second year.

APPENDIX II.

Serial No.	Name of Group	Subject
1	Accountancy Group..	Accountancy (Senior). Law and Practice of Commerce (Senior) Banking and Currency (Junior) English.
2	Banking Group ..	Banking and Currency (Senior) Accountancy (Junior). Law and Practice of Commerce (Senior). English.
3	Commerce Group ...	Law and Practice of Commerce (Senior), Banking and Currency (Junior) Economic Geography (Senior) English.
4	Stenography Group	Shorthand (Senior). Typewriting (Senior). Law and Practice of Commerce (Junior). English.

APPENDIX III.

Detailed Syllabuses.

NOTE.—The scope of the examination in each subject is indicated by the syllabus prescribed for each grade of that subject and not by the text-books recommended. The text-books recommended are not obligatory, and candidates will not be examined on those portions of the text-books which treat of matters not specified in the syllabus.

Subject No. 1.

ACCOUNTANCY—(*Junior Grade*).

I. *Principles and Practice of Double Entry Book-keeping.*—Recording in the undermentioned subsidiary books—Cash Book with Cash, Bank and discount columns; the Bought Book; the Sold Book; Returns Inwards and Returns Outwards Books; Bills Receivable Book; Bills Payable Book and the Journal—transactions of the following nature:—

Receipts and payments in cash and by cheque; cash and credit purchases and sales: Returns Inwards and Outwards; Bills drawn, accepted, endorsed, discounted, honoured, dishonoured, noted and renewed; Salaries, Trade charges and other expenses: Rent, Interest, Discount, Commission and Bad Debts; Assets and Liabilities; House property, Plant and Machinery, Furniture, Repairs and Depreciation; Purchase and sale of Government Securities Shares and Debentures; Consignments Inwards and Outwards; Contract Accounts. Posting the Subsidiary Books into the Ledger and preparing a Trial Balance.

II. Preparation of Bills of Parcels, Invoices, Account Sales, Debit and Credit Notes and Accounts Current. Calculation of interest on accounts current by means of Interest Products.

III. Entries relating to Doubtful Debts, Depreciation, Reserves for discount on Debtors and Creditors, Suspense, General and Special Reserves, Accrued Interest,

Unpaid and Prepaid Expenses. Journalising the closing entries, closing the Ledger, Preparing the Trading and Profit and Loss Accounts, and the Balance Sheet.

IV. Petty Cash on the Imprest System; Bank Reconciliation Statement; Capital and Revenue Receipts; Capital and Revenue Expenditure; Receipts and Payments Accounts; Income and Expenditure Account; Detection and Rectification of errors in the books; Errors undetected by a Trial Balance.

V. Single Entry Book-keeping; the books used; ascertainment of net profits; incompleteness of the system.

	Time.	*Maximum marks.*
First paper based on sections I and II ...	3 hours	100
Second paper based on sections III, IV and V ...	3 hours	100
	Total ..	200

Text-book recommended for class use:—

"Intermediate Book-keeping" by K. Subramani Aiyar, B.A., L.T., F.S.A.A.

Reference Books:—

1. "Students Complete Book-keeping" by Arthur Fieldhouse.
2. "Book-keeping and Accounts", by L. C. Cropper, F.C.A.

ACCOUNTANCY—(*Senior Grade.*)

I. *Principles and Practice of Double Entry Book keeping:—Recording transactions* of different kinds in appropriate subsidiary books: different forms of subsidiary books. Posting the Subsidiary Books into Departmental Ledgers and the General Ledger. Balancing Departmental or Sectional Ledgers; Self-balancing Ledgers. Reserves of different kinds; Manufacturing, Trading and Profit and Loss Accounts; the Balance Sheet. Consignments, Joint Ventures, Consignment of goods on approval, Sales on Hire Purchase System. Allocation of receipts and payments to Capital and Revenue Heads; deferred revenue expenditure. Different methods of providing for depreciation. Local and Foreign Branch Accounts and their incorporation in the Head Office Accounts.

II. *Partnership Accounts.*—Partnership Deeds and their relation to accounts; Partners Drawings and Salaries; Interest on Capital and Drawings; Goodwill; In-coming and Out-going Partners. Dissolution of Partnership.

III. *Company Accounts.*—Distinction between Partnerships and Joint Stock Companies and between Private and Public Companies. Different classes of Shares and Debentures. Statutory and Statistical Books and Returns; Share Ledgers; Register of Transfers; Share Certificates and Dividend Warrants; Entries in Application, Allotment and Call Books. Preliminary Expenses; Underwriting Commission. Reserves and Reserve Funds; Depreciation Fund; Sinking Funds; Debenture Redemption Fund; Dividend Equalisation Fund. Entries relating to forfeiture of Shares, Increase and Reduction of Capital. Amalgamations, Absorptions and Reconstructions. Conversion of a Partnership into a Limited Liability Company. Verification and valuation of Stock and other Assets. Entries relating to Dividends and Bonus to Staff. Preparation of Manufacturing, Trading, Profit and Loss and Appropriation Accounts;

Making out a Balance Sheet in accordance with the Mysore Companies Regulation. Liquidation Accounts.

IV. *Income-tax Returns.*—Ascertainment of Taxable Income and claims for refund of Income-tax.

V. *Preparation of Final Accounts.*—Relating to Banks, Life Assurance Companies, Mining Companies, Hotels and Non-trading concerns.

VI. *Single Entry Book-keeping.*—Incompleteness of the system ; conversion of a single entry ledger into a double entry ledger.

VII. *Auditing.*—Aims; Audit Notes; continuous and annual audits; valuation and verification of assets and liabilities; Auditor's rights, duties and responsibilities; scrutiny of a Balance Sheet.

	Time.	*Maximum marks.*
First paper based on Sections I and II	3 hours	100
Second do III, IV, V, VI, and VII	3 hours	100
	Total	200

Text-books recommended for class use:—

1. "Advanced Accounts" by R. W. Carter, M. Com. F.C.A., or
2. "Advanced Accounts" by J. R. Batliboi, F.S. A.A., and Principles of Auditing by Depaula.

Reference Books—

1. "Book-keeping and Accounts" by Spicer and Pegler, Chartered Accountants.
2. "Book-keeping for Company Secretaries" by L. R. Dicksee, M.Com., F.C.A.
3. "Company Secretary and Accountant" by F. R. Merchant, F.S.A.A.

Subject No. 2.

LAW AND PRACTICE OF COMMERCE

(Junior Grade.)

I. Business Routine.—Filling in blank forms of receipts, cheques, Bills of Exchange, Pro-notes, Debit and Credit Notes, Paying-in-slips, Advice of remittance, Railway receipts, Bills of Lading, Indents, Letters of Credit, Postal-money orders, reminders, Bills of Parcels, Invoices and Account Sales. Addressing envelopes; Docketing; Indexing; Despatching Letters, Parcels and Telegrams and preserving copies of these. Postage book. Recording and filling inward correspondence. Registers of letters received and despatched.

II. Drafting.—Short letters, applying for situations, acknowledging receipt of letters, receipt of remittances; forwarding drafts and cheques; forwarding orders for goods; asking for quotations and samples and replying thereto; announcing change of address.

III. *Postal Regulations.*—*Re* Inland and Foreign letters; post cards; book packets and parcels; registration and insurance of postal articles; Inland and Foreign Money orders; value payable post; British Postal Orders; Use of the Postal Guide.

IV. *An Elementary knowledge of the nature of Negotiable Instruments and practice relating thereto.*—Forms of cheques, bills of exchange and pro-notes. Rights and obligations of parties; presentment, acceptance, endorsement, payment and non-payment; calculation of

due dates; discounting bills; opened and crossed cheques; alterations and their effects. Dealing with Banks, opening and operating upon banking accounts.

V. *Business Transactions.*—Procuring orders; indents, firm offers, quotations, shipment of goods; bills of lading and freight; consignment of goods by Railway; Railway receipts; insurance of goods; *proforma* invoices, drawing against goods; letters of hypothecation, documentary bills. Warehousing goods and delivery orders. Terms and abbreviations relating to the above transactions.

VI. Business Houses.—Sole traders, agents and brokers; the constitution and working of partnerships and joint-stock companies; Chambers of Commerce and their functions.

	Time.	*Maximum marks.*
First paper based on Sections I, II and III	.. 3 hours	.. 100
Second paper based on Sections IV, V and VI	... 3 hours	.. 100
	Total	.. 200

Text Books Recommended for Class use:—

1. Theory and Practice of Commerce by S. Vydyanatha Iyer.
2. An Elementary Manual of Business methods by Grebby.
3. Pitman's Fascimile Commercial forms.

Reference Books:—

1. The Merchant's Clerk by John Pearce.
2. How to import goods by James A. Dunnage. (Pitman's)
3. How to export goods by Frank M. Dudney. (Pitman's)
4. Theory and Practice of Commerce by F. Heelis.

LAW AND PRACTICE OF COMMERCE

(Senior Grade.)

I. Secretarial Work.—The work of Secretaries of Joint Stock Companies with particular reference to issues of shares and debentures, commencement of business, register of members, issue of share certificates and share warrants, use of company's seal, certification of transfers, preparation and filling of periodical returns, letters of allotment and regret, call notices, dividend warrants, procedure at meetings of directors and share-holders, kinds of meetings, and resolutions, notices, agenda, minutes, proxies, methods of voting. Drafting resolutions, reports and circulars. Managing agency system.

II. *Company Law.*—The provisions of the Mysore Companies Regulation with special reference to the following:—

Promotion and incorporation of Joint Stock Companies; memorandum and articles of association; issue of prospectus; statement in lieu of prospectus; certificate of incorporation; commencement of business; alteration of memorandum and articles; increase and reduction of share capital; distribution of share capital; mortgages and charges; commission and discounts; filing of returns; annual list and summary and balance sheets. The conditions on which a company may be wound up and the mode of winding up. Private companies.

III. Law of Contracts.—Offer, acceptance, revocation, consideration, capacity of parties, reality of consent,

legality of object. Assignment and discharge of contracts. Sale of goods; indemnity, guarantee and bailment; Agency and partnerships.

IV. Negotiable Instruments.—The law relating thereto as in the Mysore Negotiable Instruments Regulation.

V. Shipping and Insurance.—Charter parties and bills of lading; freight; Marine Insurance; Policy forms—their conditions and clauses; general average; particular average and total loss. Bottomry Bond; re-insurance. Bonded warehouses; customs formalities, re-exports. Fire insurance, policy terms and risks covered. Terms and abbreviations relating to the above transactions.

VI. Indian Stock and Share Market.—Organization and working. Cash and forward dealings and settlement; payment and delivery; bulls and bears; market reports; quotations.

VII. Framing a Precis.—Of a short series of business letters relating to indents, orders, enquiries, complaints, collection of accounts, shipment and insurance of goods, warehousing, consignments, documentary bills and the like. Drafting business letters.

	Time.	*Maximum marks.*
First paper based on Sections I, II and III	.. 3 hours	.. 100
Second paper based on Sections IV, V, VI and VII	.. 3 hours	.. 100
	Total	.. 200

Text-books recommended for class use:—

1. Indian Mercantile Law by S. R. Davar, Bar.-at-Law.
2. The Merchant's clerk by John Pearce.
3. Secretarial work and practice by Alfred Nixon, F.C.A., F.S.A.A.

Reference Books.—

1. Theory and Practice of Commerce by Stephenson.
2. Company Secretary and Accountant by F. R. Merchant, F.S.A.A.
3. Marine Insurance by Templeman.
4. Guide to Stock Exchange by Cordingly.
5. Precis Writing by Earnshaw.

Subject No. 3.

BANKING AND CURRENCY—(*Junior Grade.*)

I. Utility and functions of a bank; different kinds of banks and other credit institutions; general characteristics of Indian Banking; general nature of banking transactions. Banking operations with regard to current accounts, deposit accounts, loans, cash credits, overdrafts, discounting and re-discounting bills, documentary bills, letters of hypothecation, letters of credit, circular notes, remittances, sale and purchase of securities, shares and debentures.

II. Relations of a Banker to his customers; revocation of the customers' authority; opening an account; open and crossed cheques; pass book; bills of exchange, hundies and promissory notes; endorsements; the collecting banker; the paying banker; notice of dishonour safe custody; bankers and borrowers; securities for advances.

III. Filling in forms of cheques, paying in slips, challans, bills of exchange, promissory notes, bank drafts,

deposit receipts, acknowledgment of remittances, advice notes, debit and credit slips, circular notes and letters of credit, receipts, reminders. Drafting routinel etters.

IV. The provisions of the Mysore Negotiable Instruments Regulation.

V. Money—The functions and attributes of money. A description of the metallic currencies of the principal countries of the world. The paper currency of India; legal tender in the Indian monetary system; course of Exchange between India, England, France, Germany, Hongkong, Shanghai and Straits Settlements. Telegraphic transfers, Council Bills, Treasury Bills.

VI. The provisions of the Mysore Stamp Law in respect of Banking transactions.

	Time.	*Maximum marks.*
First paper based on sections I, II and III.	2 hours	100
Second paper based on sections IV, V and VI.	2 hours	100
	Total ..	200

Text-books recommended for class use :—

1. Elements of Banking by J. P. Gandy, A.I.B.
2. Banking and Currency by E. Sykes, B.A. (Oxon).

Reference books :—

1. The Banker's Clerk (Madgwick, Houlston & Co., (London).
2. The Law of Banker and Customer by J. W. Smith, B.A., LL.B.
3. Negotiable Instruments by Khergamwala, LL. M., LL.D.

BANKING AND CURRENCY—(*Senior Grade.*)

I. *Currency.*—Money; its nature, functions, attributes and value; meaning of legal tender; kinds of tender; systems of legal tender; Indian and English coinage; simple and composite denominations; Gold Exchange Standard; Gold Bullion Standard; Bimetallic system; Gresham's law. Nature and kinds of paper money; principles of issue. Metallic and paper currencies of the important commercial countries of the world. Evolution of Indian Monetary system. The main conclusions and recommendations of the Royal Commissions on Indian Currency. The money market; the Bank rate and the Market rate in India.

II. *Foreign Exchange.*—Par of Exchange; specie points; rate of exchange; favourable and unfavourable exchanges; course of exchange; Council Bills; telegraphic transfers.

III. *Growth of Banking.*—The history and development of Indian banking; the structure of Indian banking; the constitution and working of the Imperial Bank of India, Exchange Banks, Joint Stock Banks, Industrial Banks, Agricultural Banks, Land Mortgage Banks and Co-operative Banks. Private banks. The constitution and working of the Bank of England and of the Federal Reserve Banks of the United States of America.

IV. *Banking Practice.*—Banking operations; general administration of a bank; the relations of a Banker to his customer; bankers and borrowers; endorsements;

rights and liabilities of bankers on bills of exchange, hundies, promissory notes and cheques. The advantages constitution and working of clearing houses in India. Banker's securities for advances. Banker's Lien.

V. *Banking Law.*—The provisions of the Mysore Negotiable Instruments Regulation. The provisions of the Mysore Companies Regulation relating to bank returns and balance sheets. The provisions of the Mysore Stamp Law in respect of Banking transactions.

	Time.	*Maximum marks.*
First paper based on sections I and II ..	.. 3 hours	100
Second paper based on sections III, IV and V	.. 3 hours	100
	Total	.. 200

Text-books recommended for class use.—

1. Banking and Currency by E. Sykes, B.A., (Oxon).
2. Banking Law and Practice in India by M. L Tannan, M. Com., Bar-at-Law.

Reference Books.—

1. Bagshaw's Practical Banking.
2. The Law of Banker and Customer by J.W. Smith, B.A., LL.B.
3. Negotiable Instruments by Kergamwala, LL.M, LL.D.
4. Money Changing by Hartely Withers.

Subject No. 4.

ECONOMIC GEOGRAPHY—(*Junior Grade.*)

I. Circumstances affecting the production, distribution and exchange of commercial commodities ; climate, soil, irrigation, labour, machinery ; transport, trade routes and communications; tariff and customs duties. Circumstances favouring the growth of industrial and commercial centres.

II. The conditions of production of the chief agricultural products of India, *viz.*, wheat, rice, ragi, pulses, oil-seeds, sugar-cane, fruits, tea, coffee, spices, opium, tobacco, cotton and jute.

III. A general knowledge of the chief characteristics, physical features and resources, climate, density of population of Mysore and India ; their mineral, vegetable and animal products : how raised and disposed of ; their main features ; the markets to which they are sent and the uses to which they are put. The manufacturing and forest industries of India; the imports and exports of India and Mysore.

IV. Drawing outline maps of any portion or portions of India showing fields of production, physical features, climatic conditions, communications, commercial and industrial centres.

	Time.	*Maximum marks.*
First paper based on sections I and II	.. 2 hours	100
Second paper based on sections III and IV	.. 2 hours	100
	Total	.. 200

Text-books recommended for class use :—

1. The Geography of India by Morrison.
2. The Oxford Economic Atlas (Bartholomew and Lyde).

Reference Books :—

1. Commercial Geography by E.C.K. Gonner, M.A.
2. Smaller Commercial Geography by G. G. Chisholm, M.A., LL.D.
3. Statistical Atlas of India (Government of India Publication).

ECONOMIC GEOGRAPHY (*Senior Grade.*)

I. A knowledge of the commercial geography of the British Empire and of the other countries of the world in so far as they affect the imports and the exports of India; Physical features, climatic condition, soil, rainfall and temperature, irrigation; mineral deposits; circumstances affecting the production of agricultural products; conditions favouring the growth of manufacturing and forest industries; the growth and development of industrial and commercial centres; localisation. The main features of modern economic organisation; transport facilities; efficiency of labour; machinery; financing facilities; political conditions; tariff and customs duties; posts and telegraphs.

II. Commodities dependent directly or indirectly on climate; tropical products, sub-tropical products and products of the temperate zone. Mineral products; fisheries. The chief manufacturing industries.

III. Regional geography of the British Empire, the United States of America and Japan.

IV. Drawing outline maps of any portion or portions of the British Empire, the United States of America or Japan, showing fields of production, physical features, climatic conditions, communications, markets of commodities, commercial and industrial centres.

	Time	Maximum marks
First paper based on sections I and II	3 hours	100
Second paper based on sections III and IV	3 hours	100
	Total	.. 200

Text-book recommended for class use.—

1. Hand-book of Commercial Geography by Geo. G. Chisholm, M.A., B.SC. (Hon.,) LL.D. (Edin.)

Reference Books.—

1. Statistical Atlas of India (Government of India Publication).
2. The Oxford Economic Atlas by Bartholomew and Lyde.

Subject No. 5.

SHORTHAND—(*Junior Grade.*)

I. To take down in the corresponding style of Phonography an easy passage, narrative or speech, of 560 words and a business letter of 240 words, dictated for a

period of ten minutes at the rate of 80 words per minute, and to transcribe the above into longhand in an hour and a half.

II. To transcribe, into the corresponding style of Shorthand, words, phrases and passages printed in longhand.

III. To answer a paper on the principles of the learner's and the corresponding styles of phonography and the application of those principles.

	Max. Marks.	II Class.	I Class.
First paper—Dictation and Transcription—(Sec. I). (Time one hour and 40 minutes)	100	45	..
Second paper—(Time one hour and 30 minutes)	..	..	..
Part I. Transcription into Shorthand (Sec. II.)	70	40	
Part II. Principles (Sec. III.)	30		
Total ..	200	90	130

Text-book recommended for class use.—

Pitman's Shorthand Manual—New Era Edition.

Foot Note:—No candidate shall be allowed to pass in the first paper if he makes more than 10 per cent of errors and omissions in his transcription.

Typewriting machines may be used for transcription.

SHORTHAND—(*Senior Grade.*)

I. To take down in the reporting style of Phonography a narrative, speech or judgment of 840 words and a letter of 360 words, dictated for a period of ten minutes at the rate of 120 words a minute, and to transcribe the above into longhand in two hours.

II. To take down in phonography, notes of official and business letters or reports dictated at the rate of 120 words a minute and to elaborate the notes into completed letters and reports in longhand, the volume of notes dictated being regulated by the difficulty of the elaboration. (Time 2 hours).

III. To transcribe into the reporting style of phonography words, phrases and passages printed in longhand.

IV. To answer a paper on the principles of phraseography and the application thereof, intersections and speed expedients.

	Max. Marks.	Minimum	
		II Class	I Class
First paper—Verbatim reporting (Sec. I). Time 2 hours 10 minutes.	100	45	...
Second paper—Elaboration of dictated notes (Sec. II) 2 hours.	50	20	
Third paper. (Time—An hour and a half). Part I.—Transcription into Shorthand (Sec. III).	30		..
Part II. Principles (Sec. IV.)	20	20	

Text book recommended for class use.—

Pitman's Shorthand Instructor—New Era Edition.

Foot Note.—No candidate shall be allowed to pass in the first paper (Verbatim reporting) if he makes more than 6 per cent of errors and omissions in his transcription.

Type writing machines may be used for transcription.

SHORTHAND—*Proficiency.*

I. To take down in the reporting style of phonography a speech or judgment dictated for a period of seven minutes at the rate of 150 words a minute and to transcribe the above into longhand in one hour and forty-five minutes.

II. To take down in phonography notes of an official or business character, dictated at the rate of 150 words per minute and to elaborate the dictated notes into proper letter or documentary form in longhand, the volume of notes dictated being regulated by the difficulty of the elaboration. (Time three hours.)

III. To take down in the reporting style of phonography notes of the proceedings of a Court of Justice or a public meeting or of speeches or other such matter dictated at the rate of 150 words per minute, for a period of fifteen minutes, and to transcribe in longhand a condensed report of the dictated matter, the condensed report to consist of 700 to 800 words. (Time two hours.)

	Max. Marks	Minimum	
		II Class	I Class
First paper—Verbatim reporting. (Section I) time 1 hour 52 minutes.	100	45	..
Second paper—Elaboration of notes (Section II) time 3 hours.	100	40	..
Third paper—Condensed reporting (Section III) time 2 hours.	100	40	...
Total ..	300	135	195

Foot Note.—No candidate shall be allowed to pass in the first paper if he makes more than five per cent of errors and omissions in his transcription. Typewriting machines may be used for transcription.

Subject No. 6.

TYPEWRITING—(*Junior Grade.*)

I. To typewrite in twenty minutes a simple printed passage of 500 words.

II. (*a*) To typewrite on foolscap size paper (8x13 inches) a printed tabular statement such as an Invoice, a Balance Sheet or an Account Sales, taking two carbon

(*b*) To typewrite in proper form, taking two carbon copies, from rough lithographed manuscripts of an official and a business letter, consisting of not more than 600 words in all and containing simple abbreviations. (Candidates are expected to expand all the abbreviations and to insert the necessary punctuation in the typed letters.)

	Max. Marks	Minimum	
		II Class	I Class
First paper on Section I. (Time 20 minutes).	100	45	..
Second paper on (Time 2 hours.)			
Section II*a*.	40	40	..
Section II*b*.	60		
Total ..	200	90	130

TYPEWRITING—(*Senior Grade.*)

I. To typewrite in twenty minutes a printed passage of 800 words.

II. (*a*) To typewrite on foolscap size paper (8″×13″) two lithographed tabular statements such as invoices, balance sheets, account sales, specifications and statistical tables, taking two carbon copies.

(*b*) To typewrite in proper form, taking two carbon copies, rough lithographed drafts of official and business letters, notes and memoranda consisting of not more than 800 words in all, and containing interlineations, alterations, corrections and common abbreviations. (Candidates are expected to expand all the abbreviations and insert the necessary punctuation in the letters typed).

(*c*) To typewrite lithographed unarranged advertisements, hand-bills and title-pages. (This is to be a test of display work).

III. *Oral and Practical Examination.*—Manipulation of the key-board; removal and re-insertion of ribbons and pads; type-cleaning; cleaning and oiling the machine. Varieties of ribbons and carbon sheets. Uses of shift. keys; line space lever; line space regulator; feed roll-release; tabulator and tabulator stops; back spacer; carriage release; shift-lock; marginal stops (right and left); right and left marginal releases; paper guide; different parts of the machine used by the candidate, their working and their uses. Combination characters:—Lost motion; touch; tracking; printing point; pitch; alignment (shift and side); stencil cutting and duplicating.

	Max. Marks	Minimum	
		II Class	I Class
First paper on Section I. (Time 20 minutes).	100	45	..
Second paper. (Time 2 hours.			
Section II (*a*) ...	30	28	..
,, (*b*) ..	30		
,, (*c*) ..	10		
Oral and practical Examination.	30	12	..
Total ..	200	90	130

TYPEWRITING—*Proficiency.*

I. To typewrite in twenty minutes a printed passage of 1,200 words.

II. (*a*) To typewrite lithographed tabular statements of varying difficulty (the width not to exceed 120 degrees)

(*b*) To typewrite, in proper form, letters, documents, notes and memoranda on commercial, legal and technical subjects from rough lithographed manuscripts containing interlineations, alterations, corrections and abbreviations and consisting of about 1,200 words, taking three carbon copies.

(*c*) To typewrite lithographed unarranged advertisements, hand-bills and title pages, as a test of skilled display work.

III. *Oral and Practical Examination.*—The following in addition to the portions prescribed for the Senior Grade. The distinctive features of recognised typewriting machines and their key-boards. To set right not more than three defects of the following nature:—Imperfect line spacing; intermittent ribbon feed; letters drop after capitals; carriage skipping; carriage failing to space properly; carriage does not lock at end of line properly; carriage spaces when shifting; carriage binds in shifting; shift lock does not hold; action heavy space bar sticking; ribbon guide does not act; Bichrome mixing colours; ribbon does not move; ribbon does not reverse automatically; type bars sticking; spacing between letters uneven; to stop squeaks; to stop rattle; alignment bad; carriage pointer going beyond one space when carriage is pulled over; pointer drops back one space; back space does not work; key levers lock; paper release lever works hard.

	Max. Marks	Minimum	
		II Class	I Class
First paper on Section I. (Time 20 minutes).	100	45	..
Second paper on Section II. (Time 2 hours 30 minutes.)			
Section II (*a*) ..	30	28	...
„ II (*b*) ..	30		
„ II (*c*) ..	10		
Oral and practical ..	30	12	..
Total ...	200	90	130

N. B.—TYPEWRITING ALL GRADES.

In the Speed Test (*i.e.*, the first paper) for each grade of the Examination, five strokes will be counted as one word.

Candidates will have to provide their own typewriters, tools and carbon papers.

Candidates will be examined on Yost, Remington, Smith Premier, Underwood, L. C. Smith, Oliver, Woodstock, Royal or such other machine as may be approved by the president of the Board for the Commercial Education and Examinations.

Only one type of machine shall be used by a candidate throughout the Examination.

Subject No. 7.

ENGLISH.

The syllabuses, text-books and reference books shall be the same as those prescribed for the VI Form of High Schools under the Mysore S. S. L. C. Scheme. The Examination in this subject will be held along with the examination in the other Commercial Subjects. There will be one paper on the detailed texts and a second paper on composition including essays based on the non-detailed text-books and general questions on the English Language.

	Time	Max. Marks
First paper on the detailed text-books.	2½ hours	100
Second paper on composition.	2½ hours	100
Total ..		200

Subject No. 8.

PRINCIPLES AND PRACTICE OF CO-OPERATION

(Junior).

1. The co-operative movement; its origin and nature; Raiffeissen Societies, Schulze Delitzch Societies and Rochdale Pioneers.

2. The origin and development of the movement in India with special reference to Mysore.

3. The Mysore Co-operative Regulation, VII of 1918, and the rules thereunder*.

4. Formation, constitution, working and winding up of primary societies with special reference to credit and stores societies:—

(*a*) Rural Credit Society; Agricultural indebtedness; the village sahukar; unlimited liability; conditions necessary to make a society Co-operative; Place of thrift in the movement.

(*b*) The Urban Co-operative Bank; Share system; difference between urban banks and village societies; societies for weavers and artisans; Home savings boxes.

(*c*) Co-operative Stores; objects of consumer's societies. Business principles—Wholesale buying. System of sale (a) sale at current market rates (b) sales for cash (c) sales to non-members. Dividends on purchases. Division of profits and dividends on purchases.

(*d*) Co-operation in Agriculture. Societies for the supply of agricultural implements, seeds and manures—The dairy societies and milk-selling societies—Co-operative use of agricultural machinery. Combination of supply work with credit. Co-operative sale societies for agricultural produce—Cotton sale societies in Bombay and areca sale societies in Malnad.

5. Different kinds of loans—Precautions in their grant and recovery.

6. Co-operative Propaganda Institutes; Necessity for education in Co-operation—Practical training for boys in School and College Societies.

7. Cheques: their drawing, endorsing, honouring and dishonouring; rights and liabilities of parties on cheques.

8. Filling up blank forms of share, loan and provident fund applications, simple loan, mortgage, cash credit and overdraft bonds.

9. Double entry—Its meaning—the columnar Cash book and subsidiary books—posting; balancing; Trial Balance; adjustment Final accounts.

10. Member's register; share, deposit, loan, credit sales, dividend, cash credit and other ledgers; pass books. Stock book.

11. Reconciliation statement; Receipts and payments Accounts; Interest and Penal interest; Dividend; Bonus.

	Maximum.
One paper of 2 hours on paras 1-6 (both inclusive) ..	100
One paper of 2 hours on paras 7-11 (both inclusive) ..	100

*Among the text-books that might be prescribed "Handbook of Departmental Circulars" issued by the Department of Co-operation in Mysore might be included.

PRINCIPLES AND PRACTICE OF CO-OPERATION

(Senior).

1. The place of Co-operation in modern socia organisation.

2. A comparative study of the leading features of the movement in India with those of other countries like Denmark, England, Germany, France and Japan.

3. The Co-operative Act of India and the rules thereunder. Bye-laws and their formation; filing suits and execution of Decrees; Limitation Act; the law relating to Hundies, Bills of Exchange, cheques, pronotes and I. O. U's.

4. Classification of Primary Societies; formation, constitution, working and winding up of Provincial Banks, District Banks, Federations and Unions.

5. The problem of a Central Co-operative Apex Bank for India and Land Mortgage Banks in India.

6. Departmental and self-balancing system of accounts, branch accounts, tabular Book-keeping. Hire purchase and instalment systems, Sale or return of goods, investments. Income and expenditure statement. Preparation of books for audit; valuation of stock and other assets. Secret reserves.

7. Auditing aims; audit notes; continuous and annual audits; valuation and verification of assets and liabilities; Auditor's rights, duties and responsibilities; scrutiny of a balance sheet.

8. Duties and responsibilities of Directors, Managers, Secretaries and Assistants; General system of control and internal check.

9. Preparation for Committee, Board and general meetings; agenda, minutes and reports, proxies; rights and responsibilities of a Chairman; procedure at meetings.

	Maximum.
One paper of 3 hours on paras 1, 2, 3, 4 and 5 ..	100
One paper of 3 hours on paras 6-9 (both inclusive) ..	100

R. JAGANNATHA RAO,
For *Director of Public Instruction in Mysore*,
10-4-1930.